IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 16TH MARCH 2007 / 25TH PHALGUNA 1928

WP(C).No. 27440 of 2003(N)

PETITIONER:

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1. JOY JOSEPH, POOVATHUM MOOTTIL, MANIMALA.

2. MATHUKUTTY ANTONY, PARAYANKAL, MANIMALA.

3. MOLYKUTTY JOSEPH, VALIPLACKAL, MANIMALA.

4. SEBASTIAN JOSEPH, ANITHOTTATHIL, MANIMALA.

5. K.K. SHAJI, KURUVINAL, MANIMALA.

6. M.J. JOSEPH, MATTATHIL, MANIMALA.

7. MATHEW JOSEPH, ANITHOTTATHIL, MANIMALA.

8. CHACKO THOMAS, VETTIYOLIL, MANIMALA.

9. KURIAKOSE ANTONY, CHUZHIKUNNEL, MANIMALA.

BY ADV. SRI.R.SUDHIR
SRI.K.P.SREEKUMAR (KADAYANICKADU)

RESPONDENTS:

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1. THE STATE OF KERALA REPRESENTED BY ITS SECRETARY TO GOVERNMENT, DEPARTMENT OF LOCAL ADMINISTRATION, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. VELLAVOOR GRAMA PANCHAYAT, REPRESENTED BY SECRETARY, VELLAVOOR GRAMA PANCHAYATH, MANIMALA P.O.

BY GOVERNMENT PLEADER SRI.BASANT BALAJI.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

A P P E N D I X

PETITIONER'S EXHIBITS :

EXT.P1A : TRUE COPY OF THE NOTICE DT. 7.7.2003 ISSUED BY THE 2ND RESPONDENT TO THE FIRST PETITIONER.

EXT.P1B : TRUE COPY OF THE NOTICE DT. 7.7.2003 ISSUED BY THE 2ND RESPONDENT TO THE 2ND PETITIONER.

EXT.P1C: TRUE COPY OF THE NOTICE DT. 7.7.2003 ISSUED BY THE 2ND RESPONDENT TO THE 3RD PETITIONER.

EXT.P1D:TRUE COPY OF THE NOTICE DT. 7.7.2003 ISSUED BY THE 2ND RESPONDENT TO THE 4TH PETITIONER.

EXT.P1E:TRUE COPY OF THE NOTICE DT. 7.7.2003 ISSUED BY THE 2ND RESPONDENT TO THE 5TH PETITIONER.

EXT.P1F: TRUE COPY OF THE NOTICE DT. 26.6.2003 ISSUED BY THE 2ND RESPONDENT TO THE 6TH PETITIONER.

EXT.P1G: TRUE COPY OF THE NOTICE DT. 26.6.2003 ISSUED BY THE 2ND RESPONDENT TO THE 7TH PETIITONER.

EXT.P1H: TRUE COPYOF THE NOTICE DT. -DO- ISSUED BY THE 2ND RESPONDENT TO THE 8TH PETITIONER.

EXT.P1(I): TRUE COPY OF THE NOTICE DT. -DO- ISSUED BY THE 2ND RESPONDENT TO THE 9TH PETITIONER.

TGS

KURIAN JOSEPH, J.

W.P.(C) No.27440 of 2003

Dated 16th March, 2007.

J U D G M E N T

Petitioners are aggrieved by the impugned notices for recovery of profession tax. One of the grounds taken by the petitioners is that recovery notices did not precede a demand in the matter of assessment, in which case, the petitioners would have got an opportunity to pursue the matter in appeal. There is no counter affidavit. In the above circumstances, the writ petition is disposed of as follows :-

The impugned notices will be treated as assessment-cum-demands and it will be open to the petitioners to file their appeal within a period of six weeks from today. In the event of the petitioners taking recourse to such remedy within six weeks from today, the appellate authority shall consider the matter with notice to the petitioners and shall pass appropriate orders in accordance with law, within another four months. The interim order passed by this Court on 27.8.2003 will continue till such time.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J

O.P.No. of 2002

J U D G M E N T

Dated 16th March, 2007.